



# HARFORD

## COUNTY

BARRY GLASSMAN, COUNTY EXECUTIVE



APPROVED

Fiscal Year 2021

Budget in Brief



## *A Message from Harford County Executive Barry Glassman*

Prior to the COVID-19 public health crisis and state government shutdown of the local economy, Harford County was continuing to maintain a strong financial posture under my administration. Our revenues were growing and we continued to implement efficiencies across county departments.

However, the current crisis required me to go back and make some revisions to our draft budget. As we move forward, record unemployment claims and mandated business closures will surely have an impact on county revenue. A lot will depend upon whether this downturn is for a couple of quarters or a longer, deeper recession, which would have a dramatic impact on all county governments in 2021. I am monitoring the fiscal situation on a daily basis, as much is changing and unknown.

What we do know is that over the past five years I have made difficult decisions that, along with conservative budgeting of revenues and expenditures, have allowed us to rebuild our reserves from near depleted levels. Our reserves will help us weather this storm, so we can continue to support the things that our community depends on, especially now. That is why I resisted prior calls to spend down our savings, to provide flexibility when we need it most.

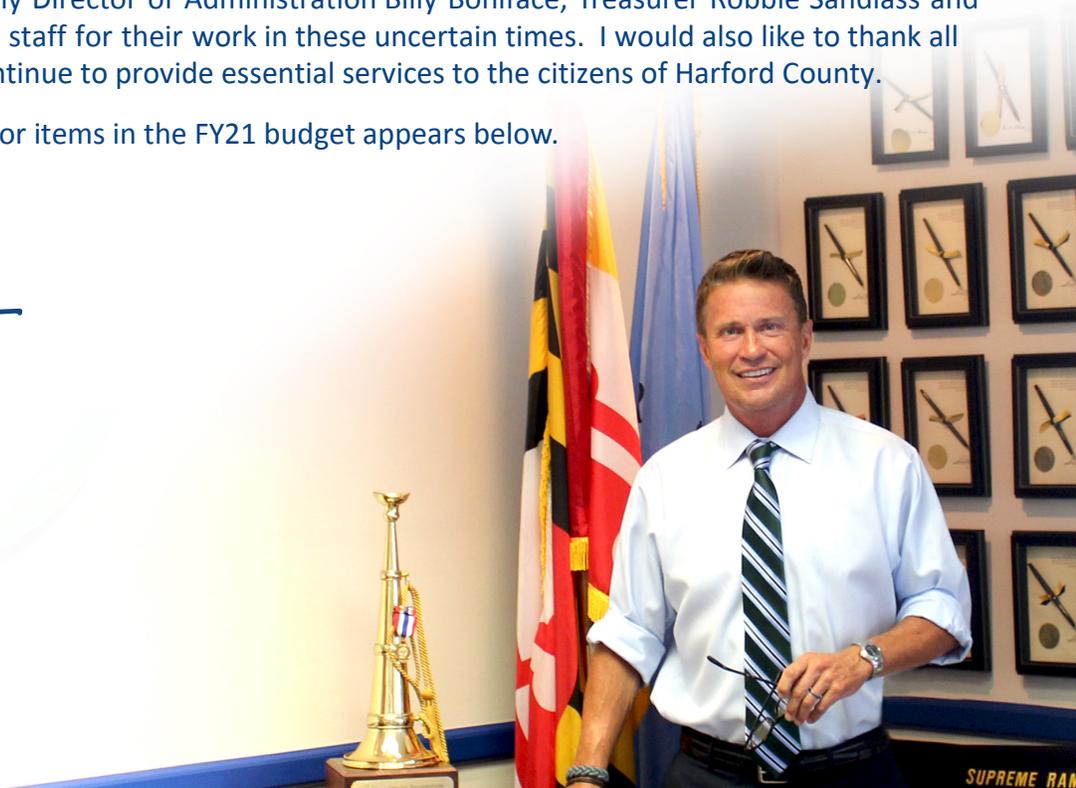
As you will see, this budget continues to fund my priorities and continues to move Harford County forward even in these unpredictable times. I continue to dedicate 50% of our general fund revenue to education. I continue to fund public safety, law enforcement and first responders along with my dedicated county employees. They are all on the front lines of serving in today's crisis and keeping local government open. At the same time this budget preserves fiscal responsibility and maintains our available fund balance around the 20 million dollar level, which I prefer.

I would like to especially thank my Director of Administration Billy Boniface, Treasurer Robbie Sandlass and Budget Chief Kim Spence and her staff for their work in these uncertain times. I would also like to thank all of our County employees who continue to provide essential services to the citizens of Harford County.

A brief outline of some of the major items in the FY21 budget appears below.

God bless and be safe.

Barry Glassman  
County Executive



# Budget Highlights

<b>Total Budget All Funds</b>	<b>\$948,259,800</b>
<b>General Fund Operating Budget</b>	<b>\$632,435,000</b>
<b>Capital Budget</b>	<b>\$145,091,000</b>

## Restoring Fiscal Balance & Efficiency

- Tempered revenue estimates and strategic use of fund balance in light of the current economic disruption
- County government efficiencies continue to help fund other operations
- AAA bond rating continues to lower our borrowing costs; highest possible rating maintained due to strong management and realistic CIP
- No tax increases

## Reinvesting in our Workforce

- \$2,000 merit-based increase plus 2% COLA per qualifying county employee; equivalent increases for State's Attorney's Office and Circuit Court employees
- Full funding for second phase of the Sheriff's law enforcement/corrections pay plan.

## Investing in Education

- **Full funding for Harford County Public Schools:**
  - \$276,927,778 in FY 21 operating funds for HCPS; total increase of \$20.5 million over FY 20; exceeds the required Maintenance of Effort
  - \$24.4 million in FY 21 capital funds for HCPS to support technology for students and teachers; facility improvements; bus replacement, and life safety emergency systems
- Full funding for Harford Community College request
- 3% increase in funding for Harford County Public Libraries

## Strengthening Communities

- **\$1 million for preventing and treating opioid addiction & behavioral health services**
  - County support for the 24-hour Harford Crisis Center for Mental Health & Addiction continues with \$250,000 contribution
- **Support for community organizations:** Harford County Humane Society, Harford Center & The Arc

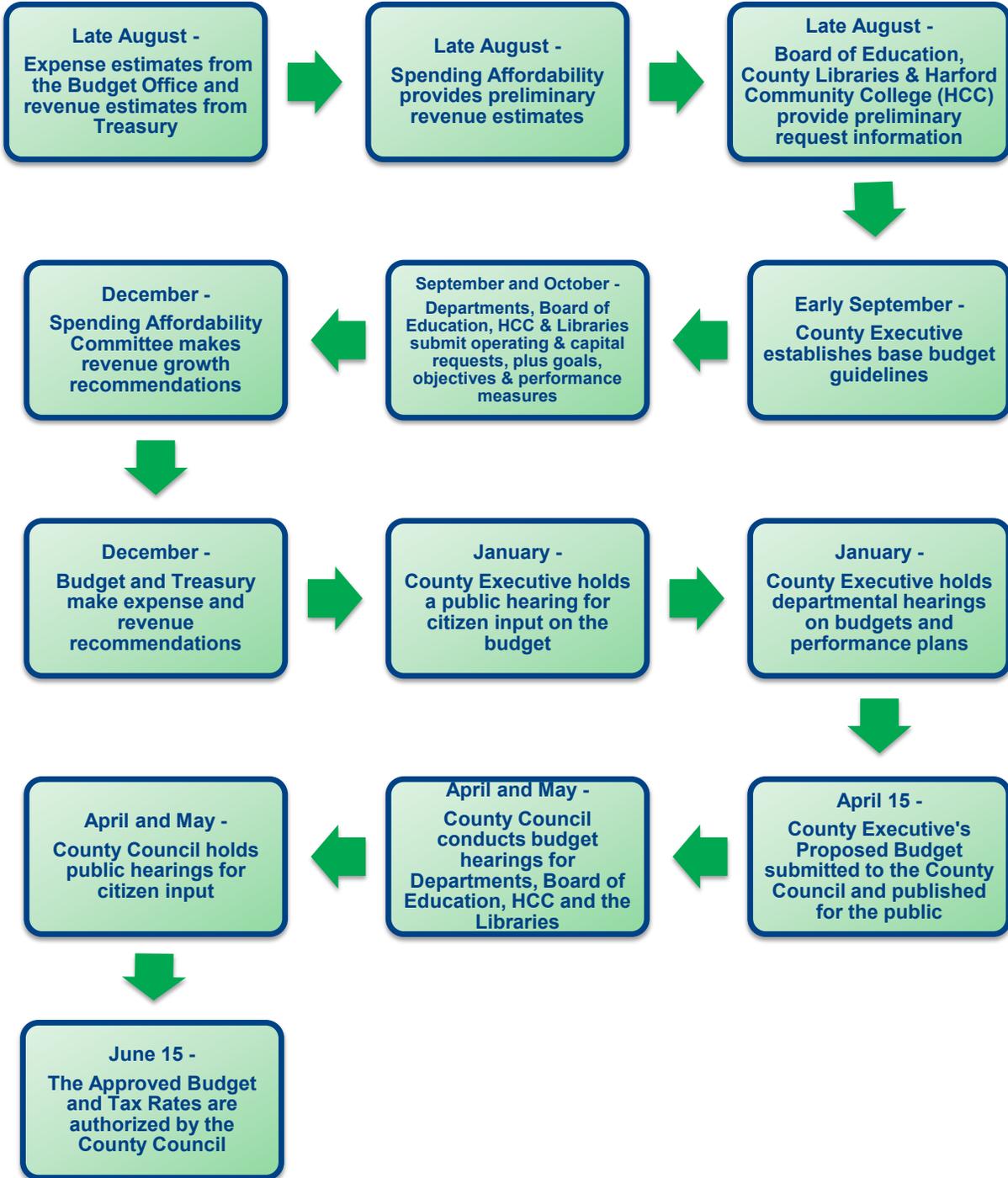
## Historic-level funding for our First Responders

- \$7,194,862 - Volunteer Fire Companies; representing a 3% increase over FY 2020
- \$5,337,069 - Harford County Volunteer Fire and EMS Foundation
- \$3,514,706 - Harford County EMS Service – third crew added for FY 21
- A cost of living increase to our volunteers' length of service award program
- \$13.1 million in FY 21 capital funds to support public safety and our volunteer fire/EMS

**Capital Budget Highlights on page 23**

## BUDGET PROCESS

With advice from a Spending Affordability Committee (comprised of local citizen volunteers) and departmental staff; after meetings with all County departments, the Board of Education, the County Libraries and Harford Community College; and after conducting a public hearing to secure citizen input; the County Executive proposes an annual budget which by law, must be presented to the County Council by April 15th. The Council then holds its own hearings. By June 15th, the Council is required by law to adopt an Operating and Capital Budget and set tax rates.



## HARFORD COUNTY FISCAL POLICY

Harford County's Fiscal Policies and Budget Process were framed by the County Charter, Article V, Budget and Finance and the County Code; expanded by our Business Plan; enhanced by recommendations of the Government Finance Officers Association; and conform to Federal, State and local regulations as well as requirements of the Governmental Accounting Standards Board. At the core of these policies is the County's determination to remain fiscally conservative, yet recognize fluctuations in the economy, changing trends, the adoption of new laws, and the concerns of our citizens. The County constantly reviews and adapts where necessary, our ways of conducting business. Harford County's Five Year Business Plan assures our citizens that funding for public services, programs and facilities is sufficient to assure effectiveness, appropriate as to source; and fair and equitable throughout the County. The cornerstones of the Plan are:

### A Six Point Financial Plan

*Expenditures will be based on a real versus a perceived need*  
*Expenses, functions, services and projects will be affordable*  
*An affordable ten year capital program will be planned and implemented in accordance with the County's debt policies*  
*Conservative operating budgets will be planned and prepared*  
*New sources of revenue will be identified and advanced*  
*A fund balance equal to 5% of the General Fund Operating Budget will be preserved to maintain our credit rating & provide for emergencies*

### Strategic Planning Incorporating Ten Principles of Sound Financial Management

*The County's Land Use Plan shall not become static and will be synchronized with the Operating & Capital Budgets and the Capital Improvement Program;*  
*The retention and expansion of local businesses will be encouraged, while attracting new companies to the County in order to expand our assessable base, diversify our economy, and increase employment opportunities for our citizens;*  
*Budgets will be conservative; a surplus in the General Fund at the end of each fiscal year shall be imperative; and a 5% Reserve of the General Fund will be maintained;*  
*Net Bonded Debt will be maintained at a level of no more than 2.3% of the full cash value of assessable property in the County. As we hold conservative, yet fluid and responsive debt management to be fiscally prudent, bonded debt and its resulting Debt Service is to be kept to as small a portion of the General Fund Budget as is realistically possible, while not tied to a set ratio;*  
*Debt will be issued only after a careful analysis ensures that revenue to pay that debt will be available;*  
*If a deficit is forthcoming, the County Executive will impose a freeze on hiring and spending;*  
*Accounting practices will conform to Generally Accepted Accounting Principles;*  
*All efforts will be made to improve program and employee productivity;*  
*Duplicative functions within government will be reduced;*  
*County Agencies will fully support the cost management system.*

### Debt Management

*Pay-As-You-Go (Paygo) will be used for minor renovation and repair projects with an asset life of less than ten years; new buildings, major renovations and repairs to existing facilities, which contribute to the asset's life can be financed with General Obligation bonds.*

### Cash Management

*100% of idle cash will be pooled for investment based on an analysis used to determine the best possible return while ensuring maximum cash availability.*

### Revenue Policies

*An annual review of revenue projections for the next three fiscal years; setting user charges and fees at a level related to the cost of providing the service; assuring that property appraisal and assessment procedures (through a State function) are fair and accurate, checking that property classifications ensure land zoned carries the proper appraisal; and following an aggressive policy of collecting property taxes.*

### Operating Budget Policies

*Assure that all current expenses will be paid for with current revenues; capital plant and equipment will be maintained & scheduled for orderly replacement; three year expenditure projections will be updated annually; enacted budgets will be adhered to; monthly reports will be prepared comparing actual revenues to expenses; fiscal impact statements will be prepared for all legislative proposals, new administrative policies, procedures/programs, & will be used to determine the revenue & expense impact of subdivision approvals.*

### Capital Improvement Budget Policies

*Require the County to use the least costly method of financing all new projects, & to coordinate the capital budget with the operating budget; projected debt service must follow the County's debt policies & be included in the operating budget.*

## HARFORD COUNTY BUDGET ORGANIZATION

Harford County's comprehensive financial and operating plan for the fiscal year is comprised of the Annual Operating and Capital Budgets and our Six Year Capital Improvement Program.

### The Operating Budget

The Annual Operating Budget details fiscal information for all County departments and agencies along with information on services, programs, goals, objectives, performance measures, and staffing requirements. Also defined are the County's contributions to independent sectors such as the Board of Education, Harford Community College & the County's Libraries. The budget consists of the following separate established funds to record the receipt and application of resources which by law or generally accepted accounting principles, must be kept distinct:

#### **The General Fund**

- The General Fund is the principal operating fund for Harford County Government and is used to account for all financial resources except those required by law, County policy, and/or generally accepted accounting principles to be accounted for in another fund.

#### **The Highways Fund**

- The Highways Fund is used to account for dedicated revenues derived from specific taxes and other earmarked revenue sources restricted to expenditures for the operation and support of the Department of Public Works - Divisions of Highways and Construction Management, County fleet maintenance, traffic safety and transportation services.

#### **The Water and Sewer Debt Service Fund**

- The Water and Sewer Debt Service Fund accounts for principal and interest payments on water and sewer bonds and loans, financed by dedicated revenues derived from user fees and surtaxes.

#### **Watershed Management Fund**

- The Watershed Management Fund is a special account for deposit of a certain portion of the recordation tax, \$0.55 for each \$500 of the sale price for each property deed recorded. To be used for watershed protection and restoration.

#### **The Water and Sewer Fund**

- The Water and Sewer fund is an enterprise fund, accounting for operations financed and conducted similar to private enterprise. It is the County Government's intent to finance these services primarily through charges to water and sewer service customers.

#### **Special Revenue Funds**

- The Special Revenue Funds were established to comply with the Governmental Accounting Standards Board's (GASB) Statement No. 34, which requires maintaining individual accounts for programs of a self supporting nature (Parks and Recreation Special Revenue Fund) or which do not provide basic governmental services (County and State Agricultural Preservation Funds).

#### **The Tax Increment Financing Fund**

- The Tax Increment Financing Fund is a special fund for the deposit of a certain portion of the real property tax collected in a development district and used to finance or reimburse the cost of special obligation bonds for certain public improvements relating to the district without constituting a general obligation of the County.

### The Capital Budget and Capital Improvement Program

Harford County Government officials, with input from all departments and agencies, identify the long-range need to construct new or improve existing public facilities, and formulate a capital plan, consisting of a one year Capital Budget and a six year Capital Improvement Program. Such a program provides appropriation authority and planning for projects of long-term usefulness, size and cost, and/or which require large expenditures of funds usually programmed over more than one year and which result in a durable capital asset.

## HARFORD COUNTY BRIEF ECONOMIC FACTS

### Population

	Households	Population	Population Distribution	Age	Percent
2015*	96,013	250,025		Under 18	22.2%
2019*	93,286	255,441		18-64	61.6%
2025**	101,689	264,870		Over 64	16.2%
*Estimated					<u>100.0%</u>
**Projected					

### Major Employers

Employer	Product/Service	Employment
Aberdeen Proving Ground	Military Installation/R&D	21,000
Upper Chesapeake Health	Medical Services	3,305
Kohl's	Consumer Goods Distribution/Retail	1,200
Rite Aid Mid-Atlantic Customer Support Ctr.	Pharmaceuticals/Consumer Goods	1,065
Sephora USA, LLC	Consumer Goods Distribution/Retail	1,031
Harford Community College	Higher Education	1,011
Frito Lay	Food Processing	980
BSC America	Auto Auction	475
Booz Allen Hamilton	R&D	470

### Income

Distribution	Harford County	Maryland	U.S.
Under \$25,000	12.8%	14.9%	21.4%
\$25,000 - \$49,999	15.3%	17.6%	22.5%
\$50,000 - \$74,999	15.4%	16.9%	17.7%
\$75,000 - \$99,999	13.5%	13.3%	12.3%
\$100,000 - \$149,999	21.5%	18.4%	14.1%
\$150,000 - \$199,999	11.4%	9.2%	5.8%
\$200,000 and over	10.0%	9.7%	6.3%
<b>Median Household Income</b>	\$85,942	\$78,916	\$57,652
<b>Avg. Household Income</b>	\$104,729	\$103,845	\$81,283
<b>Per Capita Income</b>	\$39,365	\$39,070	\$37,913
<b>Total Income (millions)</b>	\$9,717	\$226,495	\$9,658,475

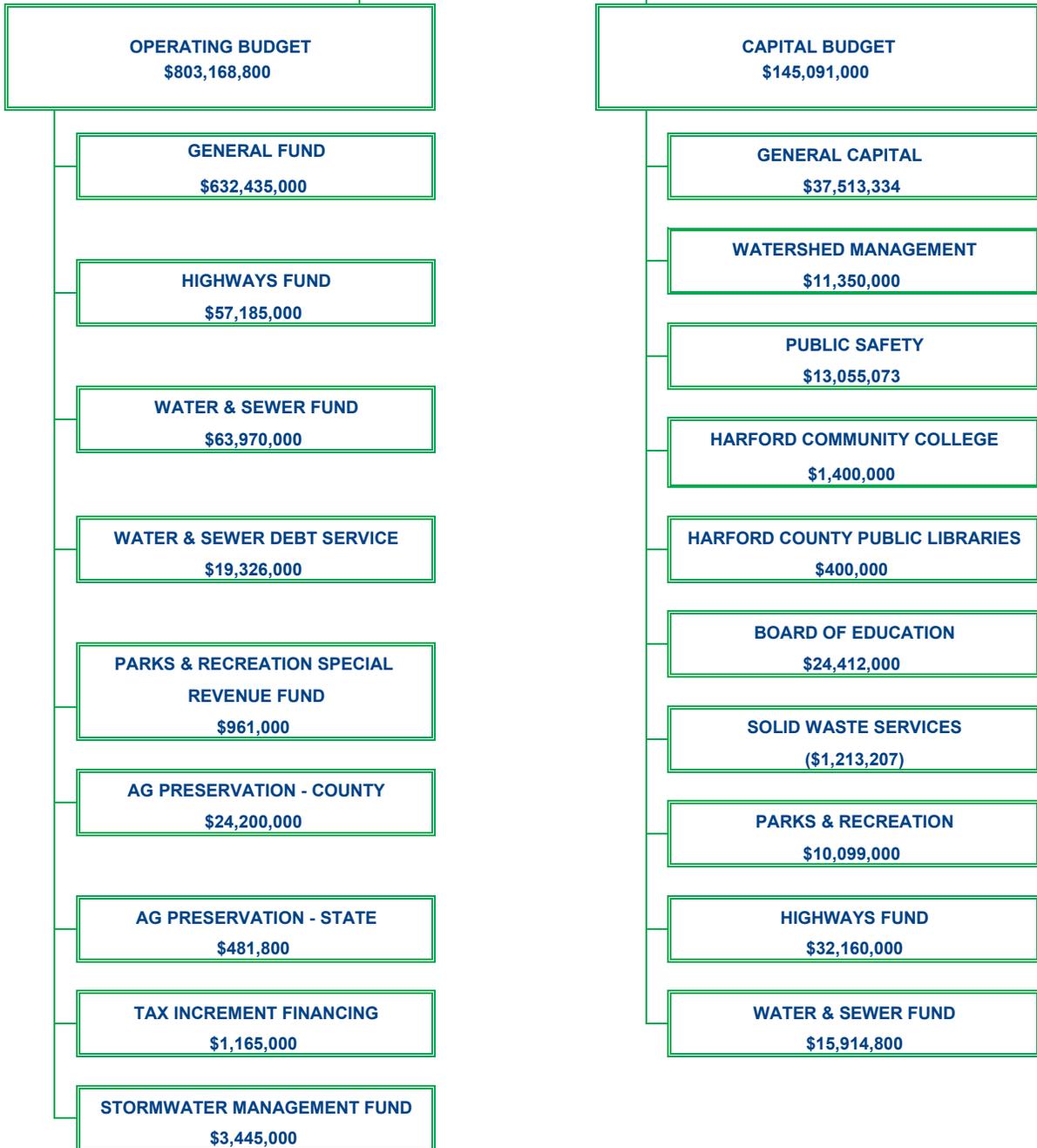
### Tax Rates

	Harford County	Maryland
Corporate Income Tax	None	8.25%
Personal Income Tax	3.06%	2.0%-5.75%
Sales & Use Tax	None	6.0%
Real Property Tax	\$1.04	0.112
Business Personal Property Tax	\$2.60	None
Major Tax Credits Available:	<i>Enterprise Zone, Job Creation, R&amp;D, Biotechnology and Cybersecurity Investment, A&amp;E District</i>	

### Harford County's Bond Rating

Harford County went to the bond market on April 28, 2020 for a \$40,000,000 new bond sale and a \$102,575,000 refunding. The County received the highest rating possible from all of the three investor services, resulting in Fitch Ratings of AAA, Standard and Poor's ratings of AAA, and Moody's Investor Service ratings of Aaa.

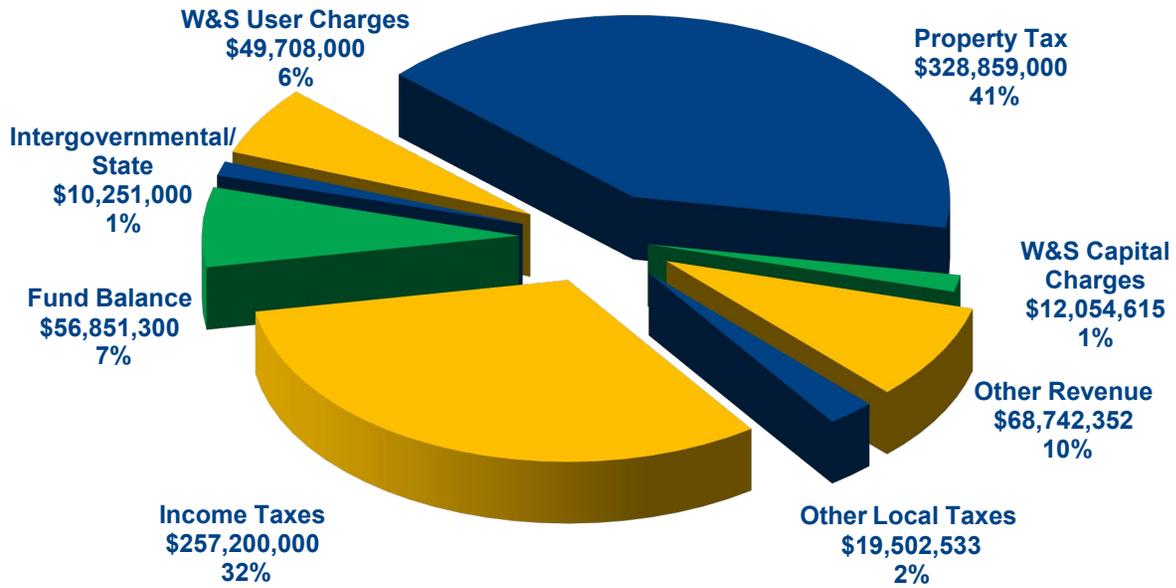
**HARFORD COUNTY**  
**TOTAL FY 21 APPROVED BUDGET ALL FUNDS**  
**\$948,259,800**



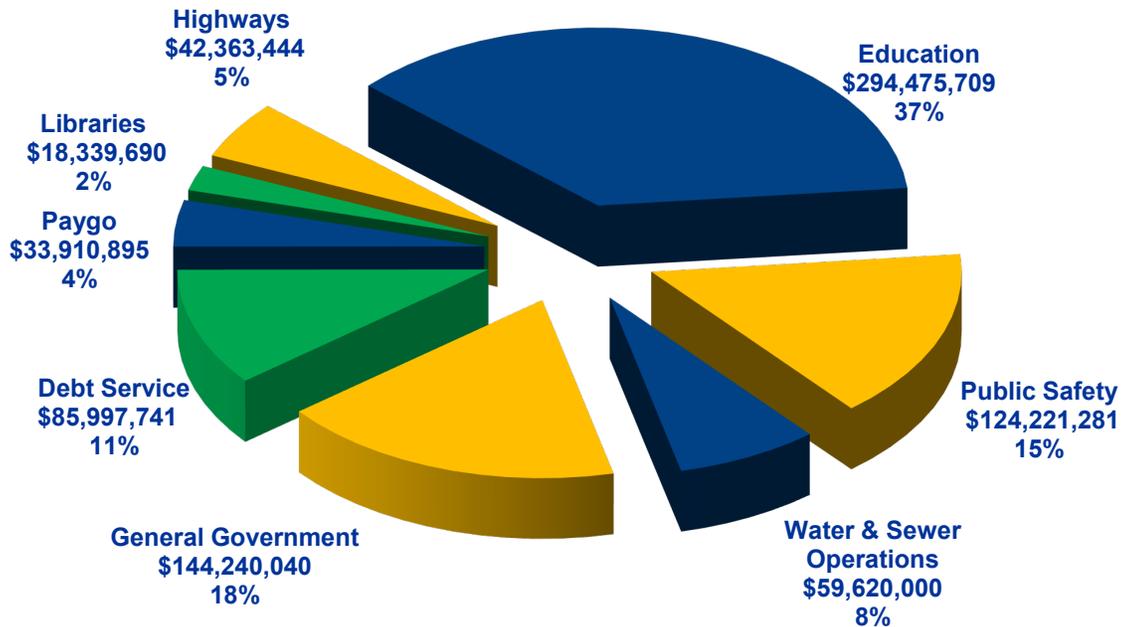
# ALL FUNDS OPERATING BUDGETS

Fiscal Year 2020-2021

TOTAL APPROVED REVENUES \$803,168,800



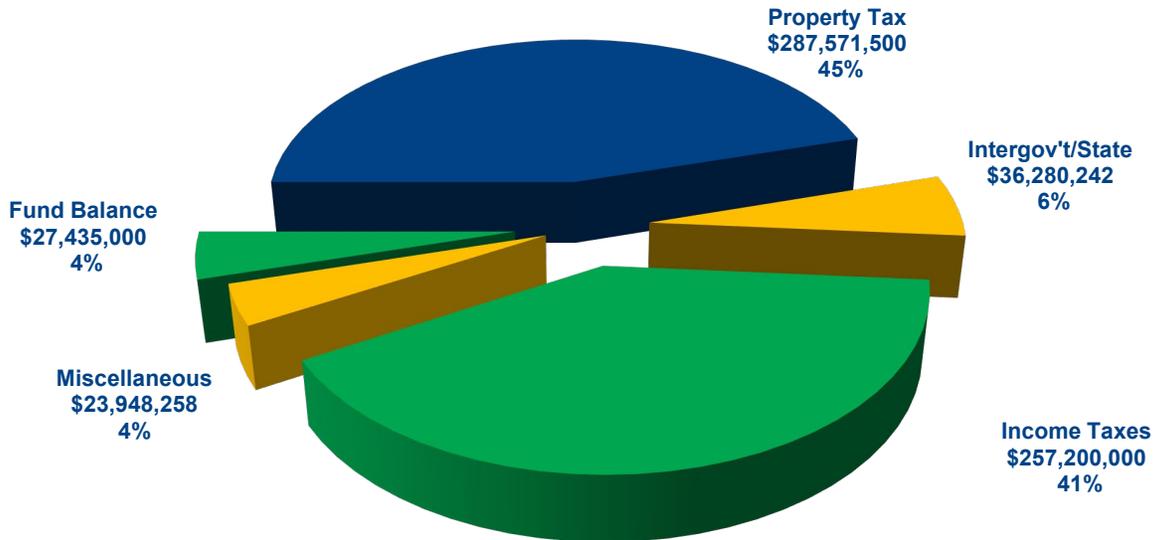
TOTAL APPROVED APPROPRIATIONS \$803,168,800



# GENERAL FUND REVENUES

Fiscal Year 2020 - 2021

**TOTAL APPROVED BUDGET \$632,435,000**



## FY 2021 APPROVED GENERAL FUND REVENUE BREAKDOWN

<b>PROPERTY TAXES:</b>	<b>45%</b>	<b>287,571,500</b>	<b>INCOME TAX</b>	<b>41%</b>	<b>257,200,000</b>
Real & Personal	291,935,000				
Deductions	(4,363,500)				
<b>MISCELLANEOUS:</b>	<b>4%</b>	<b>23,948,258</b>	<b>INTERGOV'T/STATE:</b>	<b>6%</b>	<b>36,280,242</b>
Investment Income	506,200		Intergovernmental	5,987,000	
License & Permits	4,635,700		Intra-County	2,563,692	
Other Taxes	3,263,000		Pro Rata	6,296,216	
Service Charges	14,891,000		Recordation	11,933,334	
Fines & Forfeitures	149,100		Transfer	9,500,000	
Miscellaneous Revenues	503,258		<b>FUND BALANCE</b>	<b>4%</b>	<b>27,435,000</b>

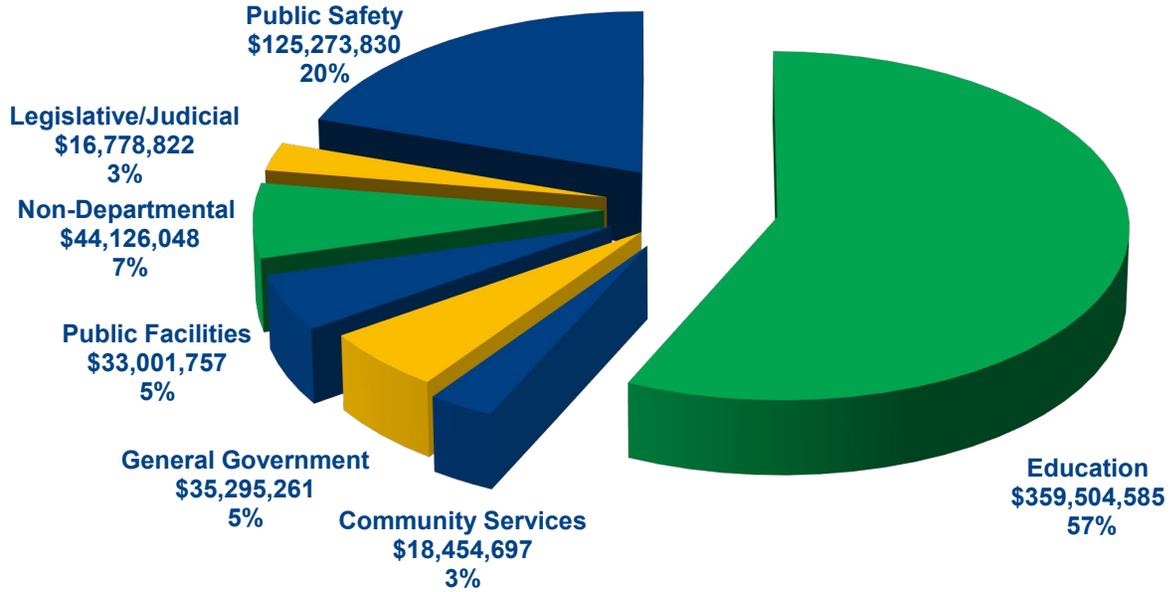
**TOTAL GENERAL FUND REVENUES**

**632,435,000**

# GENERAL FUND APPROPRIATIONS

Fiscal Year 2020 - 2021

**TOTAL APPROVED BUDGET \$632,435,000**



## FY 2021 APPROVED GENERAL FUND APPROPRIATION BREAKDOWN

GENERAL GOVERNMENT: 5.6%		35,295,261	EDUCATION: 56.8%		359,504,585
County Executive Administration	799,972		Public Schools:	50.6%	320,060,442
Procurement	8,566,872		Board of Ed. Operating		276,927,778
Treasury	931,261		Board of Ed. Debt Service		35,152,140
Law	3,820,392		Board of Ed. PAYGO		4,343,000
Human Resources	2,334,301		HCSO School Safety Division		3,637,524
Office of Gov't & Comm. Rel.	2,399,836		Harford Community College:	3.3%	20,704,453
Info. & Comm. Technology	1,371,357		HCC Operating		17,547,931
Planning & Zoning	10,942,261		HCC Debt Service		3,156,522
	4,129,009		Harford County Public Library:	3.0%	18,739,690
			HCPL Operating		18,339,690
			HCPL PAYGO		400,000
<b>PUBLIC FACILITIES: 5.2%</b>	<b>33,001,757</b>		<b>LEGISLATIVE/JUDICIAL: 2.7%</b>		<b>16,778,822</b>
Public Works	20,830,375		County Council		3,528,526
Natural Resources	832,763		Judicial		3,915,726
Rural Legacy Program	50,000		State's Attorney		6,659,125
Parks & Recreation	11,288,619		Elections		2,675,445
<b>PUBLIC SAFETY: 19.8%</b>	<b>125,273,830</b>		<b>NON-DEPARTMENTAL: 7.0%</b>		<b>44,126,048</b>
Sheriff	86,727,017		Insurance		553,498
Emergency Services	16,817,354		Benefits		10,449,572
Volunteer Fire Companies	7,194,862		Contingency Reserve		100,000
EMS Foundation	5,337,069		Capital Improvements (General)		2,036,796
Inspections, Licenses & Permits	3,557,455		Grant Matches		3,690,061
Humane Society	950,000		Debt Service (General)		22,161,328
PAYGO (Public Safety)	4,690,073		Appropriation to Towns		3,964,793
			Appropriation to State		1,170,000
<b>COMMUNITY SERVICES: 2.9%</b>	<b>18,454,697</b>				
Community Services	6,054,180				
Health	4,018,168				
Handicapped Centers	2,525,351				
Community & Economic Dev.	5,856,998				

**TOTAL GENERAL FUND APPROPRIATIONS**

**632,435,000**

## GENERAL FUND

**FY 20 APPROVED BUDGET      \$595,390,000      FY 21 APPROVED BUDGET      \$632,435,000      CHANGE      \$37,045,000**

The General Fund accounts for the largest portion of the total financial operations of Harford County Government. General Fund appropriations are used primarily to finance the administrative activities of County Government and to provide programs and services to our citizens. The major portion of the Board of Education's funding comes from County General Fund dollars. County support for Harford Community College, the Health Department, and the Libraries also come from the General Fund. Other funding sources are comprised of revenues earmarked for specific expenses. It is solely General Fund revenues that are used for basic operations and government services.

### REVENUES

The majority (86%) of our projected General Fund Revenues come from Property Taxes and Income Taxes.

<b><u>PROPERTY TAXES</u></b>	FY 21 Approved	\$287,571,500	45%	of the General Fund
	FY 20 Approved	\$277,389,000	47%	of the General Fund
	\$ growth	\$10,182,500		
	% growth	3.67%		

In FY 21, the percent of overall increase in property tax revenue is 3.67% or \$10,182,500. The growth is due to the properties being reassessed by the State at higher values. The State reassesses all properties on a triennial basis. For FY 21 "Group 2" reassessments increased by 8.9% statewide. In Harford County assessments in Group 2, which covers the central part of the County including the County seat of Bel Air, increased by 5.5% with residential and commercial assessments increasing by 5.6% and 5.2% respectively. The County's tax rate is unchanged.

<b><u>INCOME TAXES</u></b>	FY 21 Approved	\$257,200,000	41%	of the General Fund
	FY 20 Approved	\$233,500,000	39%	of the General Fund
	\$ growth	\$23,700,000		
	% growth	10.15%		

Income tax is calculated in Maryland as a percentage of net taxable income. While the State sets a tax rate cap of 3.2% for local governments, the Harford County Council set our income tax rate at 3.06%. The State Comptroller's Office administers and collects the tax and distributes the receipts to the counties and municipalities. We receive approximately 90% of income tax in quarterly distributions of the withholdings and estimated payments.

The growth in revenue is largely due to the Federal Tax Cut and Jobs Act that increased State and local taxable income by way of capping some deductions. That change is tempered by the COVID-19 economic shut down, which has reduced both our FY 20 and FY 21 growth projections. For FY 21 an overall growth rate of 1.5% is assumed with an expectation that revenues will decline in the first half of the fiscal year before rebounding.

<b><u>OTHER REVENUES</u></b>	FY 21 Approved	\$87,663,500	14%	of the General Fund
	FY 20 Approved	\$84,501,000	14%	of the General Fund
	\$ growth	\$ 3,162,500		
	% growth	3.60%		

The elements mainly responsible for the growth in "Other" revenues are:

	<b><u>FY 20 Funding</u></b>	<b><u>FY 21 Funding</u></b>	<b><u>Change</u></b>
<b><u>Recordation Tax</u></b>	\$11,765,600	\$11,933,334	\$167,734
In FY 21, we are anticipating to transfer \$400,000 of accumulated recordation tax and \$11,533,334 of current year recordation tax to the General Fund for school debt.			
<b><u>Transfer Tax</u></b>	\$11,450,400	\$9,500,000	(\$1,950,400)
In FY 21, we are anticipating \$9,500,000 of new transfer tax to the General Fund to pay school debt.			
<b><u>Fund Balance Appropriated</u></b>	\$17,371,610	\$27,435,000	\$10,063,390
Governmental funds report the difference between their assets and liabilities as fund balance. In FY 20, we appropriated \$17,371,610 of assigned fund balance. In FY 21 we have appropriated \$27,435,000 of unassigned fund balance.			
<b><u>All "Other" Revenues combined</u></b>	\$43,913,390	\$38,795,166	(\$5,118,224)

These include: Other taxes, charges for current services, revenues from other agencies, fines and forfeitures, licenses and permits and investment income.

## GENERAL FUND EXPENDITURES

<u>GENERAL FUND SUMMARY BY DEPARTMENT:</u>	ORIGINAL BUDGET FY 20	EXECUTIVE APPROVED FY 21	CHANGE FY 21 VS. FY 20
COUNTY EXECUTIVE	776,516	799,972	23,456
ADMINISTRATION	10,665,326	8,566,872	(2,098,454)
PROCUREMENT	866,199	931,261	65,062
TREASURY	3,799,963	3,820,392	20,429
LAW	2,372,833	2,334,301	(38,532)
PLANNING AND ZONING	3,990,324	4,129,012	138,688
HUMAN RESOURCES	2,283,418	2,399,836	116,418
COMMUNITY SERVICES	5,317,771	6,054,180	736,409
HANDICAPPED CARE CENTERS	2,454,825	2,525,351	70,526
HEALTH	3,815,987	4,018,168	202,181
OFFICE OF GOV'T & COMMUNITY RELATIONS	1,229,757	1,371,357	141,600
INFORMATION & COMMUNICATION TECHNOLOGY	10,963,694	10,942,261	(21,433)
SHERIFF'S OFFICE	84,679,082	90,364,541	5,685,459
EMERGENCY SERVICES	25,922,336	29,349,285	3,426,949
INSPECTIONS, LICENSES AND PERMITS	3,390,811	3,557,455	166,644
PUBLIC WORKS (includes Solid Waste)	21,438,441	20,830,375	(608,066)
COUNTY COUNCIL	3,371,089	3,528,526	157,437
JUDICIAL	3,646,472	3,915,726	269,254
STATE'S ATTORNEY	6,339,047	6,659,125	320,078
ELECTIONS	2,655,019	2,675,445	20,426
BOARD OF EDUCATION	256,465,645	276,927,778	20,462,133
HARFORD COMMUNITY COLLEGE	17,147,844	17,547,931	400,087
LIBRARIES	17,804,908	18,339,690	534,782
PARKS AND RECREATION	10,684,274	11,288,619	604,345
CONSERVATION OF NATURAL RESOURCES	807,883	832,763	24,880
COMMUNITY & ECONOMIC DEVELOPMENT	6,419,651	5,856,998	(562,653)
DEBT SERVICE	56,312,950	60,469,990	4,157,040
INSURANCE	697,088	553,498	(143,590)
BENEFITS	9,671,601	10,449,572	777,971
MISCELLANEOUS	19,299,246	21,294,720	1,995,474
RESERVE FOR CONTINGENCIES	100,000	100,000	0
<b>TOTALS:</b>	<b>595,390,000</b>	<b>632,435,000</b>	<b>37,045,000</b>

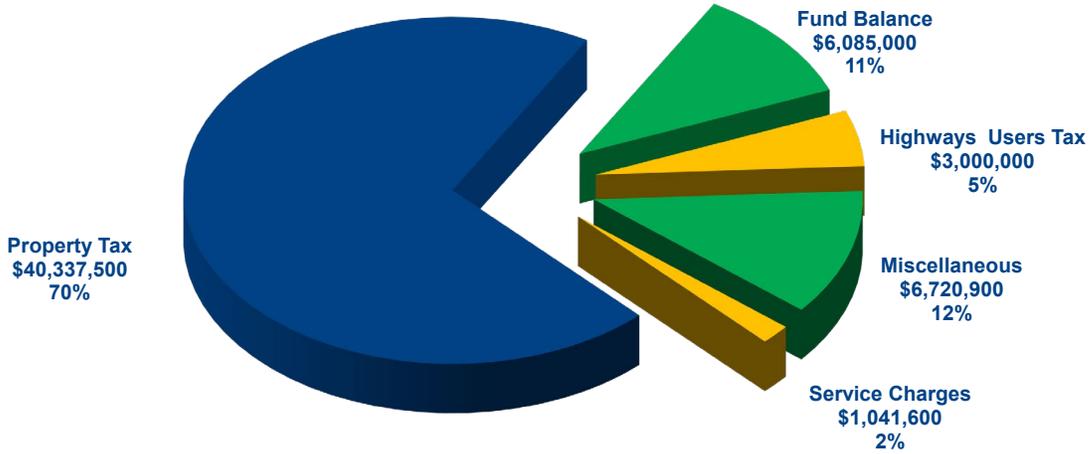
### SIGNIFICANT CHANGES:

The General Fund (including Solid Waste) realizes an increase of \$37,045,000 over FY 20.

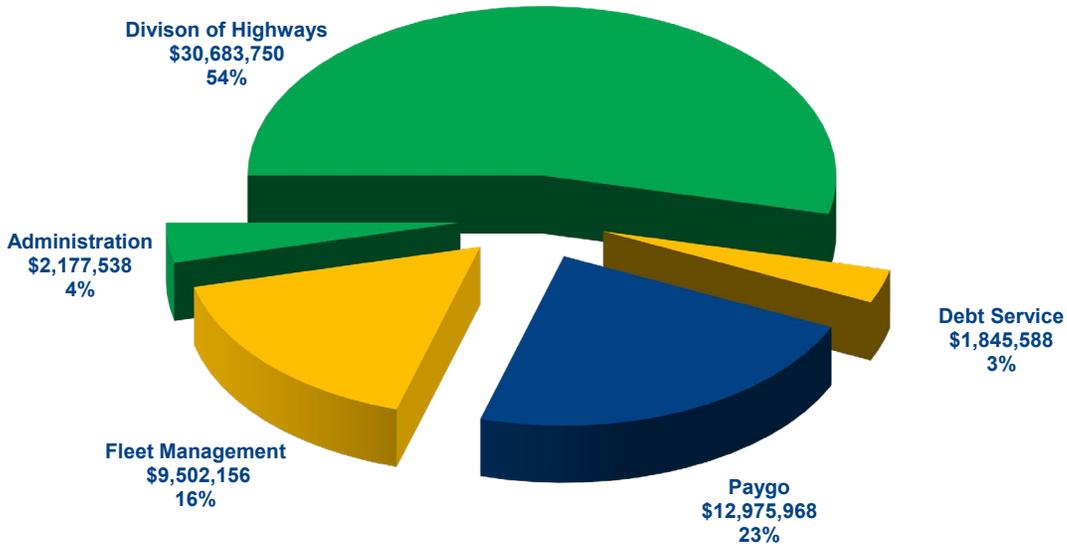
- o Fully funding the Board of Education's FY 21 Operating Budget request at an increase of \$20,462,133, which exceeds the Maintenance of Effort level by \$16,721,498.
- o Fully funding the Sheriff's Office wage enhancement request for law enforcement deputies, corrections officers, and civilian employees.
- o A merit based increase of \$2,000 and a COLA of 2% for all General Government employees and those of the State's Attorney's Office and the Circuit Court system.
- o Fully fund the Harford Community College's budget request and a 3% increase to support the Harford County Public Library
- o Historic-level funding for our first responders include a \$1,140,401 increase for the Harford County Volunteer Fire & EMS Foundation, a 3% increase in the allocations to each Volunteer Fire Company and to the Volunteer Fire & EMS Association, and funds to fully staff a third County Medic Unit with EMS providers.

**FY 2020 - 2021  
HIGHWAYS FUND**

**REVENUES  
TOTAL APPROVED BUDGET \$57,185,000**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$57,185,000**



<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$55,385,000	\$57,185,000	\$1,800,000

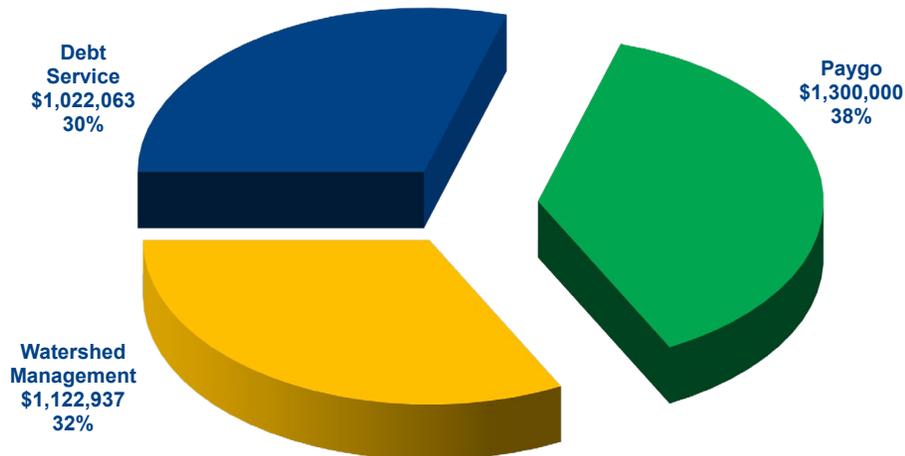
**SIGNIFICANT CHANGES:**

- o Merit increase of \$2,000 and COLA of 2% for all eligible employees
- o Fleet Management new contract increase and actual spending on fleet maintenance
- o Paygo funding provides for Highways share of Fleet Maintenance Facility, Bridge and Road Scour Repairs and Inspections; and multiple roadway projects such as Resurfacing, Traffic Calming, Guardrails and Stormdrains

**FY 2020 - 2021  
WATERSHED MANAGEMENT FUND  
REVENUES  
TOTAL APPROVED BUDGET \$3,445,000**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$3,445,000**

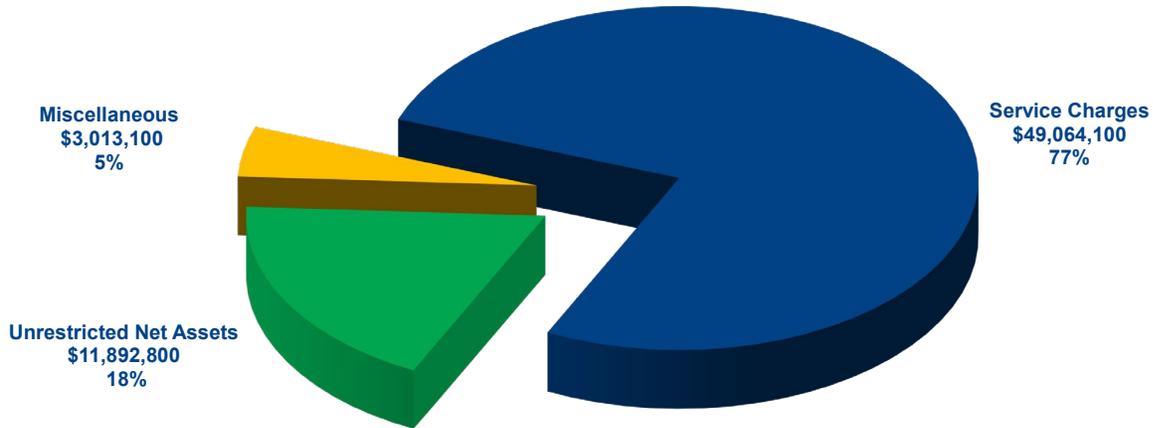


<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$3,193,000	\$3,445,000	\$252,000

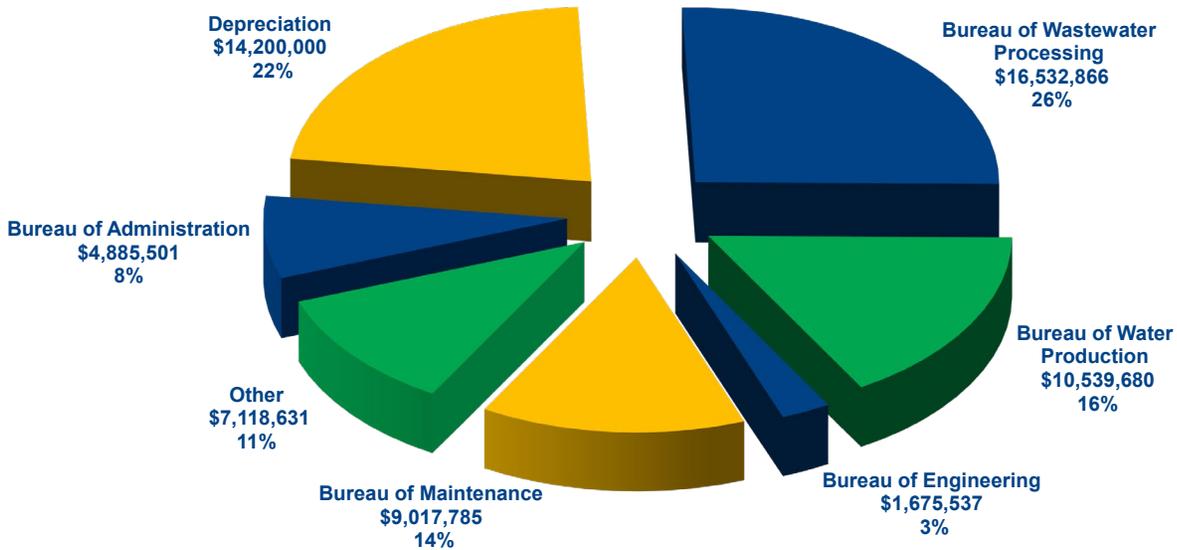
This fund is a special account for deposit of a certain portion of the recordation tax, \$0.55 for each \$500 of the sale price (or lien amount) for each property deed recorded. The proceeds of this fund are used for the County's watershed protection and restoration program as mandated under State of Maryland law. The State requires a separate fund be established for this purpose.

**FY 2020 - 2021  
WATER & SEWER OPERATING FUND**

**REVENUES  
TOTAL APPROVED BUDGET \$63,970,000**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$63,970,000**



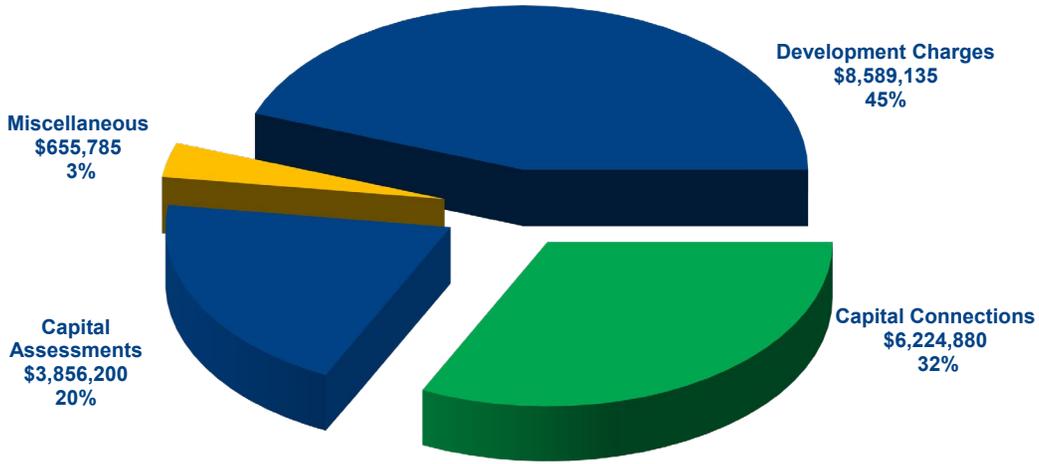
<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$61,980,000	\$63,970,000	\$1,990,000

**SIGNIFICANT CHANGES:**

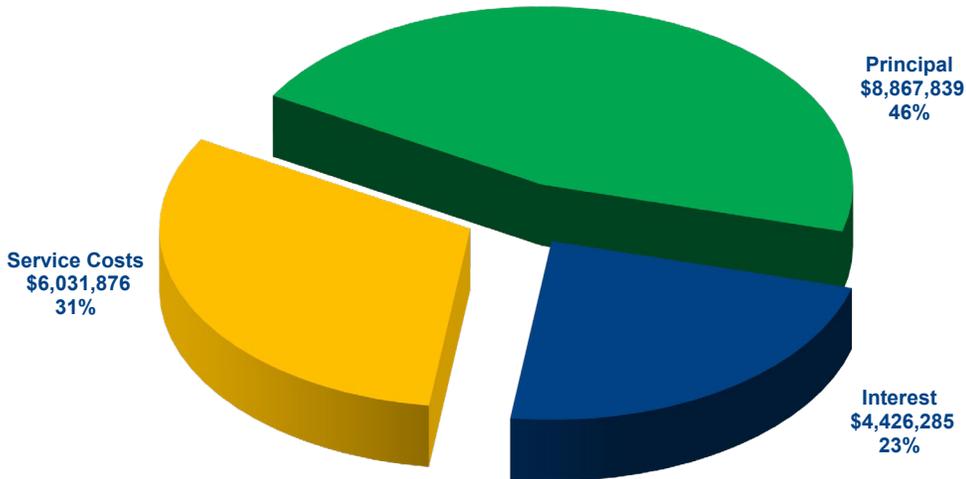
- o Merit Increase of \$2,000 and COLA of 2% for all eligible employees
- o Funding increase for electricity, heating fuel, equipment repair parts (due to failing digester equipment), operating equipment and water modeling software
- o Allocation for purchase of much needed generators, additional pumps and a load bank tester
- o Treasury adjustments to Depreciation and the Highways share of Pro Rata

**FY 2020 - 2021  
WATER & SEWER DEBT SERVICE**

**REVENUES  
TOTAL APPROVED BUDGET \$19,326,000**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$19,326,000**



<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$16,796,125	\$19,326,000	\$2,529,875

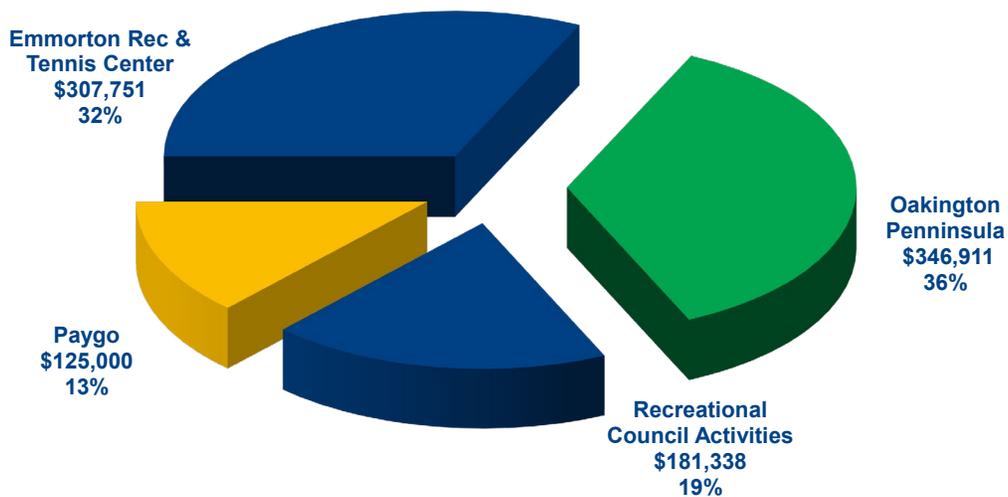
The Water & Sewer Debt Service Fund provides appropriation authority for the payment of principal and interest on long term water and sewer bonds and loans used to finance the capital projects of the County-owned water & sewer system. The increase in funding for FY 21 is a result of the principal and interest payments adjusted to amounts due on outstanding debt.

**FY 2020 - 2021  
PARKS AND RECREATION  
SPECIAL REVENUE FUND**

**REVENUES  
TOTAL APPROVED BUDGET \$961,000**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$961,000**

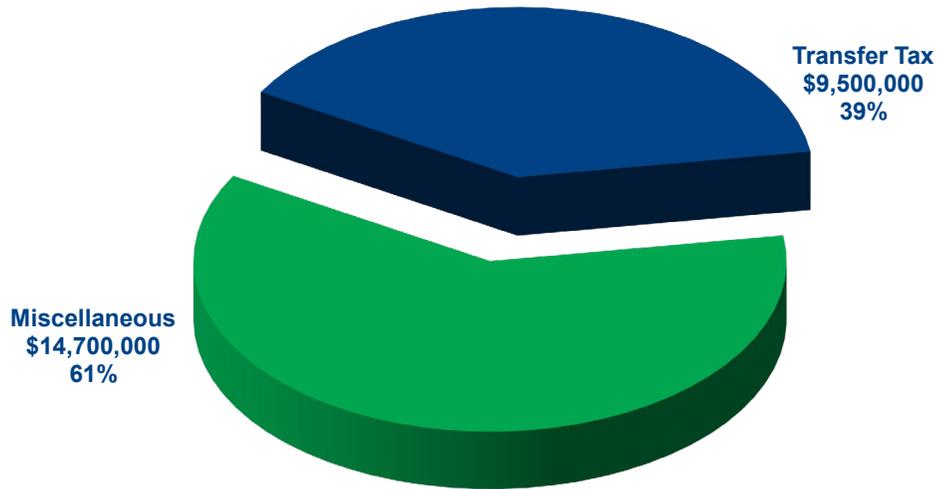


<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$1,020,000	\$961,000	(\$59,000)

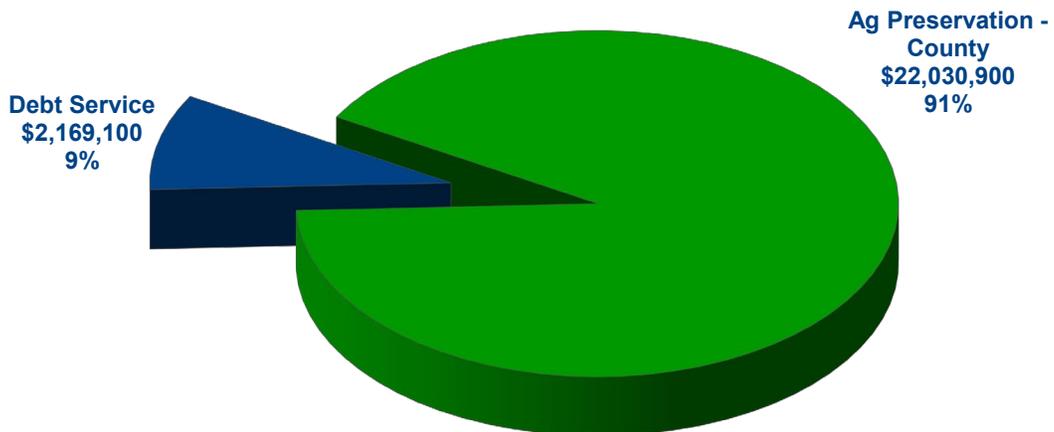
**SIGNIFICANT CHANGES:**

- o Turnover and adjustments to temporary salaries and benefits
- o Reduction in County Facility Repair and Renovation; offset by an increase for rent and leases
- o Decrease in General Fund administrative support
- o Paygo appropriation in the FY 21 Capital Budget for Swan Harbor Farm and Emmorton Rec and Tennis Center

**FY 2020 - 2021  
COUNTY - AG PRESERVATION  
REVENUES  
TOTAL APPROVED BUDGET \$24,200,000**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$24,200,000**

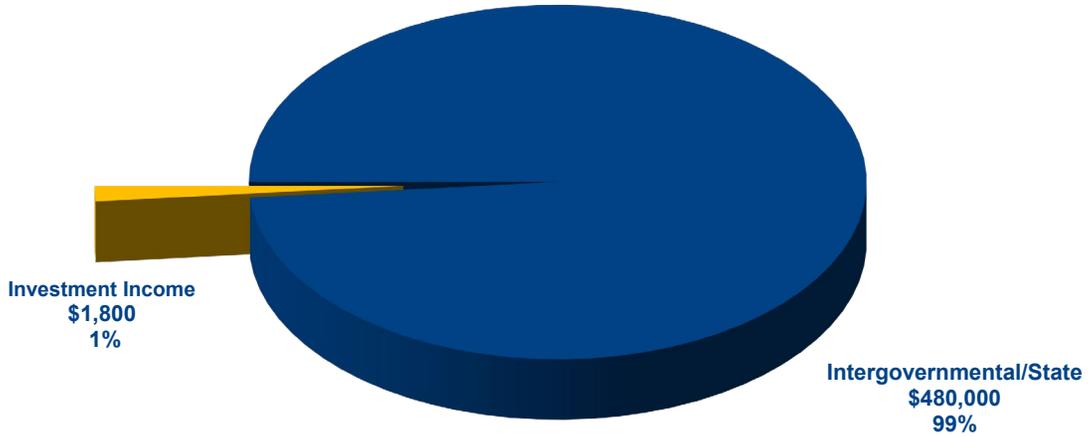


<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$12,472,000	\$24,200,000	\$11,728,000

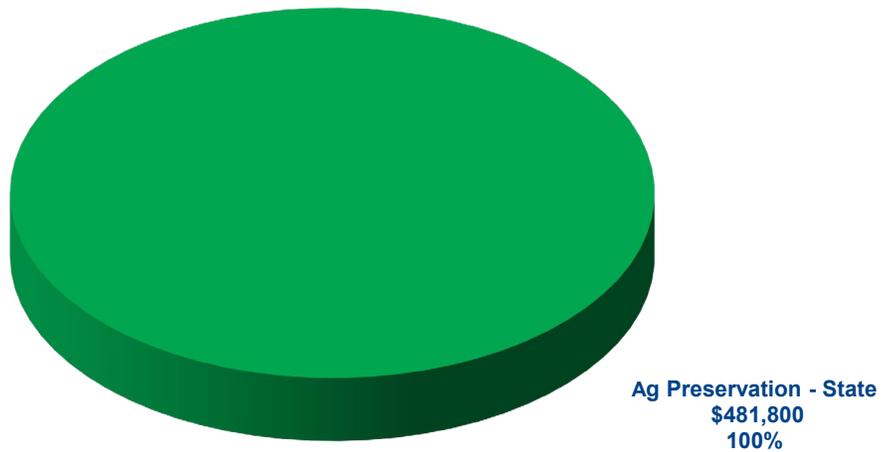
Harford County is committed to Agricultural Land Preservation. An allocation of \$20,000,000 is provided for purchase of Ag Preservation easements.

**FY 2020 - 2021  
STATE - AG PRESERVATION**

**REVENUES  
TOTAL APPROVED BUDGET \$481,800**



**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$481,800**

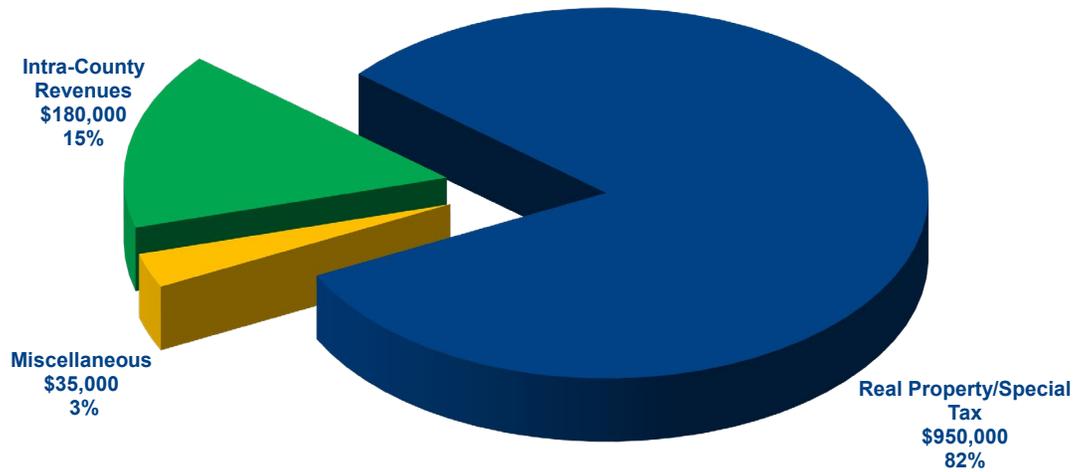


<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$255,000	\$481,800	\$226,800

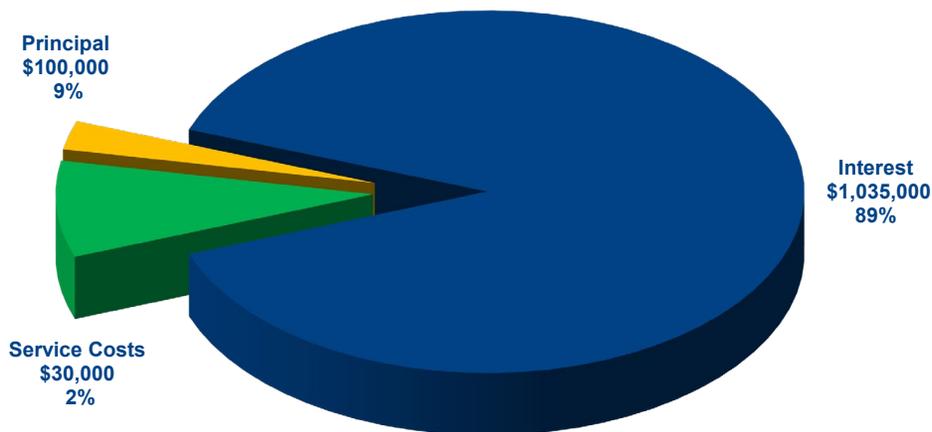
Harford County's Agricultural Program is certified, therefore, the Program can retain 75% of the Agricultural Transfer Tax collected. For FY 21, it is projected that the County's share of the State Agricultural Tax will be \$481,800. The County will use \$30,000 of this revenue to offset the salary and benefits of a Planner III, who serves as Harford County's Program Administrator. Harford County's match to MALPF for easement purchases the foundation makes on the County's behalf will be \$451,800.

**FY 2020 - 2021  
TAX INCREMENT FINANCING**

**REVENUES  
TOTAL APPROVED BUDGET \$1,165,000**



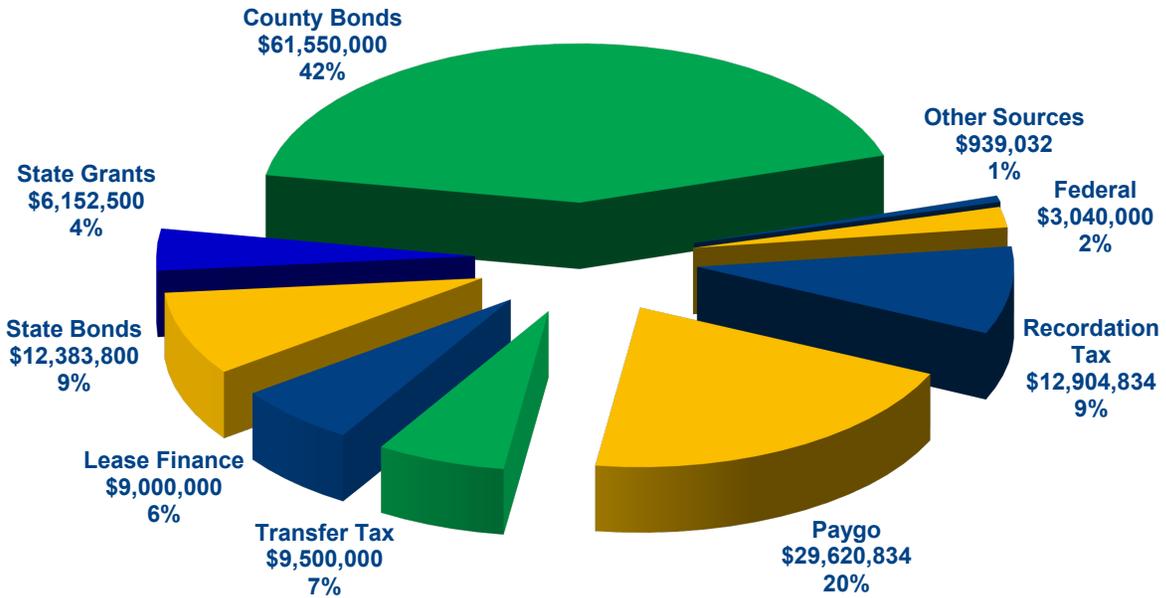
**APPROPRIATIONS  
TOTAL APPROVED BUDGET \$1,165,000**



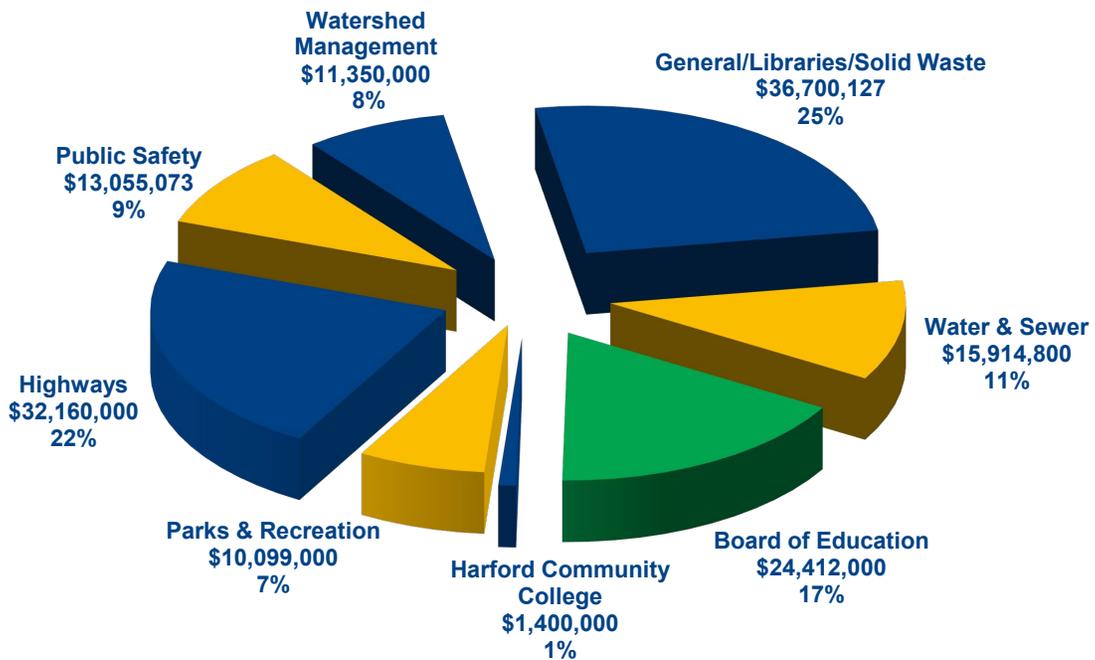
<u>FY 20 APPROVED</u>	<u>FY 21 APPROVED</u>	<u>CHANGE</u>
\$1,167,000	\$1,165,000	(\$2,000)

The Beechcreek Estates Tax Increment Fund is a special fund authorized by Bill 10-10. The Bill provides that the County could not issue more than \$14,000,000 for Beechcreek Estates in special obligation bonds to finance or reimburse the cost of public improvements benefitting the district. The Bill also pledged the real property taxes collected with respect to the tax increment of properties in the district to payment of the bonds to be issued and also authorizes the imposition of a special tax on properties within the district to the extent the tax increment received is insufficient to pay debt service on the bonds and other allowable costs and expenses. The bonds are not an indebtedness of the County for which the County is obligated to levy or pledge, or had levied or pledged, ad valorem taxes or special taxes of the County other than the real property taxes representing the levy of the tax increment on properties located in the Development district or the Special Taxes. The bonds shall be a special obligation of the County and will not constitute a general obligation debt of the County or a pledge of the County's full faith and credit or taxing power.

**FISCAL YEAR 2020-2021  
APPROVED CAPITAL BUDGET  
REVENUES  
TOTAL BUDGET \$145,091,000**



**APPROPRIATIONS  
TOTAL BUDGET \$145,091,000**



**FY 2020 - FY 2021  
APPROVED CAPITAL BUDGET HIGHLIGHTS**

<u>GENERAL</u>		<u>SOLID WASTE</u>	
Board of Education Debt Service	21,433,334	Solid Waste Facilities Repair Program	1,000,000
Facilities Repair Program	3,000,000		
Fleet Maintenance Facility	780,000		
Fleet Replacement	2,500,000		
Harford County Ag Research & Expo Ctr	1,200,000		
Site Acquisition	850,000		
		<u>HIGHWAYS</u>	
<u>BOARD OF EDUCATION</u>		<u>BRIDGES:</u>	
Educational Facility Program	1,131,000	Bridge and Road Culvert Rehabilitation	2,500,000
Fleet Replacement	1,542,000	Glen Cove Road Bridge #155	1,075,912
HCPS Facilities Master Plan	670,000	Johnson Mill Road Bridge #45	1,100,000
Joppatowne HS Limited Renovation	9,837,000	Stafford Road Bridge #24	2,800,000
Life, Health, Safety & Compliance Meas.	530,000		
Roof Replacement - Bel Air Middle	7,480,000	<u>ROADS:</u>	
Roof Replacement - Hickory Elementary	2,222,000	Spesutia Road Reconstruction/Upgrade	5,000,000
Technology Infrastructure	1,000,000	Traffic Signals	300,000
		Washington Court Access Road	2,150,000
		Woodley Road Extension to MD 715	1,000,000
<u>PUBLIC SAFETY</u>		<u>RESURFACING:</u>	
Aberdeen VFC Main Station Renovation	500,000	Resurfacing Roadways	9,754,608
Mobile/Portable System Upgrade	3,115,000		
HCSO Computer Equipment/Networks	778,673		
HCSO Mobile Data Terminal Replace.	551,400		
Next-Gen 911	1,585,000		
North County EMS Station	2,700,000		
Riverside Fire and EMS Station	3,800,000	<u>OTHER:</u>	
VFC Facility Repair	750,000	Fleet Maintenance Facility	1,020,000
VFC Public Safety Equipment	775,000	Fleet Replacement	2,000,000
		Highways Facilities Repair Program	220,000
		Sidewalks and Handicapped Ramps	150,000
<u>HARFORD COMMUNITY COLLEGE</u>			
Chesapeake Welcome Center	1,400,000		
		<u>WATER</u>	
<u>LIBRARIES</u>		Abingdon WTP Switch Gear/Generator	1,500,000
Technology	400,000	Fleet Maintenance Facility	200,000
		Fleet Replacement	800,000
		Renewal & Replacement Water Infrastructure	300,000
		Water & Sewer Infrastructure Improvements	1,000,000
		Water Meter Upgrade	250,000
		Water Zone Improvements	200,000
		<u>SEWER</u>	
		Bio Solids Facilities Improvements	2,600,000
		Brentwood Park Pump Station Improvements	500,000
		Renewal and Replacement Sewer Infrac.	350,000
		Sod Run Facility Improvements	2,700,000
		Sod Run WWTP Ultraviolet Disinfection Proj.	1,000,000
		Woodridge Sewer Petition	3,635,300
<u>WATERSHED MANAGEMENT</u>			
County Owned Watershed Restoration	4,600,000		
Middle Bynum Run Watershed Rest.	1,250,000		
Sunnyview Stream Restoration	500,000		
Watershed Restoration Assessment	2,000,000		
Watershed Restoration Improvements	2,800,000		

*\*Note - Includes both County Funding and support from other sources such as State, Federal, etc.*

## **COUNTY EXECUTIVE**

BARRY GLASSMAN

## **DIRECTOR OF ADMINISTRATION**

Billy Boniface

## **BUDGET AND EFFICIENCY**

Kimberly Spence, *Chief*

Ben Lloyd, *Senior Budget Analyst*

Marlana McKenna, *Project Coordinator*

Christen Sullivan, *Senior Budget Analyst*

William T. Watson, *Senior Budget Analyst*



## **TREASURER**

Robert Sandlass

## **COUNTY COUNCIL**

Patrick S. Vincenti, Council President

Andre V. Johnson, District A

Joseph M. Woods, District B

Tony "G" Giangliordano, District C

Chad Shrodes, District D

Robert S. Wagner, District E

Curtis L. Beulah, District F